

**BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO**

In the Matter of the Protest of	)	
	)	DOCKET NO. 16485
[REDACTED],	)	
	)	DECISION
Petitioner.	)	
	)	
	)	
	)	

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On January 30, 2002, the staff of the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination to [Redacted] (taxpayer), proposing income tax, penalty, and interest for the taxable years 1995 through 1999 in the total amount of \$2,982. On April 3, 2002, the taxpayer filed a timely appeal and petition for redetermination.

The taxpayer did not file Idaho income tax returns for the years 1995 through 1999. Idaho Department of Labor information shows wages and withholding for the years in question. [Redacted]. The taxpayer has had an Idaho driver's license since at least 1990.

The taxpayer did not respond to the Tax Commission's hearing rights letter sent June 24, 2002, and has provided nothing further for the Tax Commission to consider. The Tax Commission, having reviewed the file, hereby issues its decision.

[Redacted] has not provided the Tax Commission with legal or factual information to establish that the amount asserted in the Notice of Deficiency Determination is incorrect. As a result, the Tax Commission has no alternative but to uphold the deficiency notice. (See Albertson's, Inc. v. State, Dept. of Revenue, 106 Idaho 810, 814, 683 P.2d 846, 850 (1984) (A determination of the State Tax Commission is presumed to be correct); and, Parsons v. Idaho State Tax Commission, 110 Idaho 572, 574-575 n.2 (Ct. App. 1986) (A State Tax Commission deficiency is presumed to be correct and the burden is on the taxpayer to show that the

deficiency is erroneous). Absent information to the contrary, the Tax Commission finds the deficiency prepared by the Bureau to be a reasonably accurate representation of the taxpayer's taxable income for years 1995 through 1999.

The Bureau added interest and penalty to the taxpayer's Idaho tax deficiency. The Tax Commission reviewed those additions, found both to be appropriate per Idaho Code [Redacted] 63-3045 and 63-3046, and updated interest accordingly.

WHEREFORE, the Notice of Deficiency Determination dated January 30, 2002, is hereby APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayer pay the following tax, penalty, and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1995	\$ 101	\$ 25	\$ 52	\$ 178
1996	206	52	87	345
1997	1,109	277	385	1,771
1998	291	73	78	442
1999	222	56	44	322
			TOTAL DUE	<u>\$3,058</u>

Interest is calculated through November 3, 2002, and will continue to accrue at the rate set forth in Idaho Code § 63-3045(6) until paid.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the taxpayer's right to appeal this decision is included with this decision.

DATED this \_\_\_\_ day of \_\_\_\_\_, 2002.

IDAHO STATE TAX COMMISSION

\_\_\_\_\_  
COMMISSIONER

**CERTIFICATE OF SERVICE**

I hereby certify that on this \_\_\_\_ day of \_\_\_\_\_, 2002, a copy of the within and foregoing DECISION was served by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[Redacted]  
[Redacted]

Receipt No. [Redacted]

\_\_\_\_\_  
ADMINISTRATIVE ASSISTANT 1